

**Classification:** Public

**Key Decision:** No

## **Gravesham Borough Council**

**Report to:** Finance & Audit Committee  
**Date:** 19 February 2018  
**Reporting officer:** Emily McKeown, Grant Thornton  
**Subject:** Audit Plan 2017-18

### **Purpose and summary of report:**

To inform Members of the planned work of the external auditor in conducting their audit of the council's Statement of Accounts 2017-18.

### **Recommendations:**

1. The Finance and Audit Committee is invited to note the audit plan.

## **1. Background**

- 1.1 The audit plan sets out the audit work that Grant Thornton proposes to undertake in respect of the audit of the financial statements and the preparation of a value for money conclusion for the council for 2017-18.
- 1.2 The report sets out the planned audit approach to be taken by the external auditor and provides details of significant and other risks identified at a national level, along with details of the audit timetable and associated planned audit fee.

## **2. Contacts**

- 2.1 Grant Thornton UK LLP are the author of the report.

## **3. BACKGROUND PAPERS**

- 3.1 There are no background papers to this report.

**IMPLICATIONS**

**APPENDIX 1**

<b>Legal</b>	N/A
<b>Finance and Value for Money</b>	Contained within the report.
<b>Risk Assessment</b>	N/A
<b>Equality Impact Assessment</b>	<b>Screening for Equality Impacts</b>
	<b>Question</b>
	a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer. <b>No</b>
	b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. <b>No</b>
	<i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i>
<b>Corporate Plan</b>	There are no direct implications for the Council's strategic priorities.  The appointment of an External Auditor is a statutory requirement on the Council and as such contributes towards Strategic Objective 4 - Sound & self-sufficient council.
<b>Crime and Disorder</b>	N/A
<b>Digital and website implications</b>	N/A
<b>Safeguarding children and vulnerable adults</b>	N/A